

sheriff and to check same against the tax books and original sources of entry, and to advise the road commission whether the statement as so submitted is correct or incorrect, and if incorrect in what respects; and it shall also be his duty to render the said road commission such other and further services as said commission may require of him.

SEC. 55. The said road commission shall have full and complete control over all road taxes to be levied and collected under the provisions of this act and of all fines, penalties or forfeitures that may be collected hereunder. All disbursements of road funds shall be upon itemized accounts first duly made, sworn to and filed with the secretary of the commission, and no moneys belonging to the road fund shall be disbursed by the official depository except upon warrant duly issued by authority of the road commission at a regular meeting, signed by the chairman, attested by the secretary, with the seal of the road commission affixed thereto, which warrant shall specify the name of the person to whom payable, the amount to be paid, the purpose for which it is to be paid, and in its settlement to be made as provided by law, the said depository shall be credited with all warrants so issued and which have been paid by it. All warrants after having been paid by the official depository and canceled, shall be returned to the secretary of the road commission and kept on file in his office, and shall be subject to inspection by any citizen: *Provided, however,* that in the payment of payrolls for daily or weekly work done by any force of laborers under authority of the superintendent or other agent of the commission, a warrant may be drawn for the sum necessary to discharge such payroll, payable to the superintendent or other agent of the commission immediately in charge of the work being done, but within five days thereafter it shall be the duty of the person to whom such warrant shall be made payable, and who shall cash the same, to exhibit to and file with the secretary of the commission the said payroll signed by the persons to whom money has been paid for work done and included in said warrant, and if the amount so receipted for does not amount to so much as such agent has drawn for the purpose of meeting such payrolls, then he shall immediately repay the amount of such difference to the secretary of the commission, who shall forthwith deposit such amount in the official depository to the credit of the commission. All payrolls shall be itemized with the names of the several laborers, the amounts due to each, the rate of wages paid, the number of days or hours worked, and the total amount paid to each, and such rolls shall be signed by each laborer, or if signed by mark, it shall be witnessed by some disinterested person. All payrolls, after being paid and receipted, shall be filed with the secretary of the commission and kept for inspection by the public.

Control of road funds.

Accounts against road fund.

Warrants.

Warrants kept on file.

Subject to inspection.
Proviso: Payrolls.

Payrolls itemized.

Payrolls filed for inspection.